

amounts described in paragraphs (e)(3)(i) and (ii) of this section.

(i) For any decedent dying in calendar year 2011 or thereafter, \$5,000,000; and

(ii) For any decedent dying after calendar year 2011, \$5,000,000 multiplied by the cost-of-living adjustment determined under section 1(f)(3) for the calendar year of decedent's death by substituting "calendar year 2010" for "calendar year 2016" in section 1(f)(3)(A)(ii) and rounded to the nearest multiple of \$10,000.

(iii) In the case of the estates of decedents dying after December 31, 2017, and before January 1, 2026, paragraphs (e)(3)(i) and (ii) of this section will be applied by substituting "\$10,000,000" for "\$5,000,000."

(f) *Applicability dates*—(1) *In general.* Except as provided in paragraph (f)(2) of this section, this section applies to the estates of decedents dying after June 11, 2015. For the rules applicable to estates of decedents dying after December 31, 2010, and before June 12, 2015, see § 20.2010–1T, as contained in 26 CFR part 20, revised as of April 1, 2015.

(2) *Exceptions.* Paragraph (c) of this section applies to estates of decedents dying on and after the date of publication of a Treasury decision adopting these rules as final regulations. Paragraph (e)(3) of this section applies to the estates of decedents dying after December 31, 2017.

#### § 20.2010–3 [Amended]

■ **Par. 3.** Section 20.2010–3 is amended by removing "§ 20.2010–1(d)(5)" wherever it appears and adding in its place "§ 20.2010–1(e)(5)".

**Kirsten Wielobob,**

*Deputy Commissioner for Service and Enforcement.*

[FR Doc. 2018–25538 Filed 11–20–18; 4:15 pm]

**BILLING CODE 4830–01–P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA–R07–OAR–2018–0700; FRL–9986–80–Region 7]

#### Air Plan Approval; Missouri; Emissions Inventory for the Missouri Jackson County and Jefferson County 2010 Sulfur Dioxide National Ambient Air Quality Standard Nonattainment Areas

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve two submissions from the Missouri Department of Natural Resources (MoDNR) revising the State Implementation Plan (SIP) for the State of Missouri. The SIP revision submissions address the Clean Air Act (CAA) section 172 requirement to submit a base year emissions inventory for Missouri's partial Jackson County and partial Jefferson County nonattainment areas of the 2010 1-hour Sulfur Dioxide (SO<sub>2</sub>) National Ambient Air Quality Standard (NAAQS).

**DATES:** Comments must be received on or before December 24, 2018.

**ADDRESSES:** You may send comments, identified by Docket ID No. EPA–R07–OAR–2018–0700 to <https://www.regulations.gov>. Follow the online instructions for submitting comments.

**Instructions:** All submissions received must include the Docket ID No. for this rulemaking. Comments received will be posted without change to <https://www.regulations.gov/>, including any personal information provided. For detailed instructions on sending comments and additional information on the rulemaking process, see the "Written Comments" heading of the **SUPPLEMENTARY INFORMATION** section of this document.

#### FOR FURTHER INFORMATION CONTACT:

Tracey Casburn, Environmental Protection Agency, Air Planning and Development Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219, by telephone at (913) 551–7016, or by email at [casburn.tracey@epa.gov](mailto:casburn.tracey@epa.gov).

#### SUPPLEMENTARY INFORMATION:

Throughout this document "we," "us," and "our" refer to the EPA.

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#### I. Written Comments

Submit your comments, identified by Docket ID No. EPA–R07–OAR–2018–0700, at <https://www.regulations.gov>. Once submitted, comments cannot be edited or removed from *Regulations.gov*. The EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be

accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.* on the web, cloud, or other file sharing system). For additional submission methods, the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www.epa.gov/dockets/commenting-epa-dockets>.

#### II. Background Information

On June 22, 2010, the EPA promulgated a new 1-hour primary SO<sub>2</sub> NAAQS of 75 parts per billion (ppb). See 75 FR 35520, codified at 40 CFR 50.17(a)–(b). On August 5, 2013, the EPA finalized designations for the 2010 SO<sub>2</sub> NAAQS, including the partial Jackson County and partial Jefferson County nonattainment areas in the State of Missouri. See 78 FR 47191, codified at 40 CFR part 81, subpart C. These area designations were effective October 4, 2013. Section 191 of the CAA directs states to submit SIP revisions for areas designated as nonattainment for the SO<sub>2</sub> NAAQS to the EPA within 18 months of the effective date of the designation (*i.e.*, no later than April 4, 2015). Submittal of the state's nonattainment plan SIP revision submissions is discussed in more detail in the "Have the requirements for approval of a SIP revision been met?" section of this document.

CAA section 172(c)(3) requires states to develop and submit a comprehensive, accurate, current emissions inventory for all areas designated as nonattainment. An emissions inventory is an estimation of actual emissions of air pollutants in an area that provides data for a variety of air quality planning tasks including establishing baseline emission levels, calculating Federally required emission reduction targets, emission inputs into air quality simulation models, and for tracking emissions over time. The EPA's April 2014 guidance document "Guidance for 1-Hour SO<sub>2</sub> Nonattainment Area SIP Submissions" (April 2014 guidance) recommends that the state develop an accurate emissions inventory of current emissions for all sources of SO<sub>2</sub> (*i.e.*, point, area and mobile sources) within the nonattainment area as well as any sources located outside the nonattainment area which may affect attainment in the area.<sup>1</sup>

<sup>1</sup> See page 8 of the April 2014 guidance.

The EPA has reviewed the state's emission inventory SIP revision submissions and is proposing to approve the SIP revision submissions pursuant to sections 110, 191(a), and 172(c)(3) of the CAA.

### III. Have the requirements for approval of a SIP revision been met?

The baseline emissions inventory for the Jackson County SO<sub>2</sub> nonattainment area was included in MoDNR's October 2015 SIP revision submission "Nonattainment Area Plan for the 2010 1-Hour Sulfur Dioxide National Ambient Air Quality Standard—Jackson County Sulfur Dioxide Nonattainment Area" which met the public notice requirements for a SIP revision submission in accordance with 40 CFR 51.102.<sup>2</sup> The MoDNR provided public notice of the SIP revision submission from March 22, 2015 to July 2, 2015, and held a public hearing on June 25, 2015. The MoDNR received oral comments from three sources during the hearing and written comments from three sources prior to the close of the public comment period.<sup>3</sup>

The baseline emissions inventory for the Jefferson County SO<sub>2</sub> nonattainment area was included in MoDNR's June 2015 SIP revision submission "Nonattainment Area Plan for the 2010 1-Hour Sulfur Dioxide National Ambient Air Quality Standard—Jefferson County Sulfur Dioxide Nonattainment Area" which met the public notice requirements for a SIP revision submission in accordance with 40 CFR 51.102.<sup>4</sup> The MoDNR provided public notice of the SIP revision submission from March 26, 2015 to May 7, 2015, and held a public hearing on April 30, 2015. The MoDNR received oral comments from seven sources during the hearing and written comments from three sources prior to the close of the public comment period.<sup>5</sup>

None of the comments the state received were directly related to the baseline year emissions inventories, therefore no changes were made to the baseline emissions inventories prior to

submitting the SIP revision submissions to the EPA. The emissions inventory SIP revision submissions meet the procedural requirements for SIP submittals in the CAA, including section 110 and implementing regulations.

### IV. What is the EPA's analysis of the SIP revision submissions?

The baseline emissions inventory in both SIP revision submissions was taken from the 2011 National Emissions Inventory (NEI) database. The MoDNR developed a comprehensive statewide emissions inventory for 2011 as required by the EPA's Air Emissions Reporting Requirements (AERR) rule. See 73 FR 76539 codified at 40 CFR 51.1–51.50. The inventory was submitted to the NEI through the EPA's Emission Inventory System (EIS). The 2011 baseline emissions inventory in both SIP revision submissions included point, area (or nonpoint), and mobile emissions sources of SO<sub>2</sub> in accordance with the EPA's April 2014 Guidance. Both 2011 baseline emissions SIP revision submissions were county wide (*i.e.*, not limited to the partial county nonattainment boundary) and SO<sub>2</sub> emissions data was reported in tons per year (tpy).<sup>6</sup>

TABLE 1—COUNTY WIDE 2011  
BASELINE SO<sub>2</sub> EMISSIONS  
[Tpy]

| Emission category            | Jackson County | Jefferson County |
|------------------------------|----------------|------------------|
| Point Source .....           | 27,513         | 43,713           |
| Area (Nonpoint) Source ..... | 92             | 51               |
| Mobile Source .....          | 92             | 27               |

### V. What action is the EPA taking?

The EPA is proposing to approve the two SIP revision submissions from the MoDNR addressing the CAA section 172(c)(3) requirement to submit a base year emissions inventory for Missouri's partial Jackson County and partial Jefferson County nonattainment areas of the 2010 1-hour SO<sub>2</sub> NAAQS. The EPA proposes that these emission inventory SIP revision submissions were submitted in accordance with sections 110, 191(a), and 172(c)(3) of the CAA. Final rulemaking will occur after consideration of any comments.

### VI. Statutory and Executive Order Reviews

Under the Clean Air Act (CAA), the Administrator is required to approve a SIP submission that complies with the provisions of the Act and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, EPA's role is to approve state choices, provided that they meet the criteria of the CAA. Accordingly, this action merely approves state law as meeting Federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this action:

- Is not a significant regulatory action subject to review by the Office of Management and Budget under Executive Orders 12866 (58 FR 51735, October 4, 1993) and 13563 (76 FR 3821, January 21, 2011);

- Is not an Executive Order 13771 (82 FR 9339, February 2, 2017) regulatory action because SIP approvals are exempted under Executive Order 12866.

- Does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);

- Is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);

- Does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104–4);

- Does not have Federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);

- Is not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);

- Is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);

- Is not subject to requirements of the National Technology Transfer and Advancement Act (NTTA) because this rulemaking does not involve technical standards; and

- Does not provide EPA with the discretionary authority to address, as appropriate, disproportionate human health or environmental effects, using practicable and legally permissible methods, under Executive Order 12898 (59 FR 7629, February 16, 1994).

The SIP is not approved to apply on any Indian reservation land or in any other area where EPA or an Indian tribe has demonstrated that a tribe has jurisdiction. In those areas of Indian

<sup>2</sup> The MoDNR withdrew the "Nonattainment Area Plan for the 2010 1-Hour Sulfur Dioxide National Ambient Air Quality Standard—Jackson County Sulfur Dioxide Nonattainment Area" SIP submission, except the EI, from the EPA's consideration on June 11, 2018.

<sup>3</sup> The Sierra Club submitted letters from 78 citizens.

<sup>4</sup> The MoDNR withdrew the National Ambient Air Quality Standard—Jefferson County Sulfur Dioxide Nonattainment Area" SIP submission, except the EI, from the EPA's consideration on March 30, 2018.

<sup>5</sup> The Sierra Club submitted postcards and signatures from 240 citizens.

<sup>6</sup> The MoDNR developed separate model input inventories based on 2012 emissions that included sources inside of and outside of the nonattainment areas. Nonpoint and mobile sources emissions were considered part of the background in the modeling scenarios.

country, the rule does not have tribal implications and will not impose substantial direct costs on tribal governments or preempt tribal law as specified by Executive Order 13175 (65 FR 67249, November 9, 2000).

#### List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Emissions Inventory, Incorporation by reference, Sulfur oxides.

Dated: November 16, 2018.

**James B. Gulliford,**

*Regional Administrator, Region 7.*

For the reasons stated in the preamble, the EPA proposes to amend part 52 as set forth below:

#### PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

■ 1. The authority citation for part 52 continues to read as follows:

**Authority:** 42 U.S.C. 7401 *et. seq.*

#### Subpart—AA Missouri

■ 2. Amend the table in § 52.1320, paragraph (e) by adding new entries “(76)” and “(77)” in numerical order to read as follows:

#### § 52.1320 Identification of Plan.

\* \* \* \* \*

(e) \* \* \*

#### EPA-APPROVED MISSOURI NONREGULATORY SIP PROVISIONS

| Name of nonregulatory SIP provision  | Applicable geographic or nonattainment area | State submittal date | EPA approval date   | Explanation                                    |
|--|---|----------------------|---|--|
| * * *  | * * *                                       | * * *                | * * *   | * * *  |
| (76) Jackson County 1-Hour SO <sub>2</sub> NAA Baseline Emissions Inventory.   | Jackson County .....                        | 10/15/2015           | [Date of publication of the final rule in the <b>Federal Register</b> ], [Federal Register citation of the final rule]. | [EPA-R07-OAR-2018-0700; FRL-9986-80-Region 7]. |
| (77) Jefferson County 1-Hour SO <sub>2</sub> NAA Baseline Emissions Inventory. | Jefferson County .....                      | 6/1/2015             | [Date of publication of the final rule in the <b>Federal Register</b> ], [Federal Register citation of the final rule]. | [EPA-R07-OAR-2018-0700; FRL-9986-80-Region 7]. |

[FR Doc. 2018-25553 Filed 11-21-18; 8:45 am]

**BILLING CODE 6560-50-P**

#### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 81

[EPA-R06-OAR-2018-0624; FRL-9986-54-Region 6]

#### Air Quality Designation for the 2010 Sulfur Dioxide (SO<sub>2</sub>) Primary National Ambient Air Quality Standard; Arkansas; Redesignation of the Independence County Area

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** On April 20, 2018, the State of Arkansas (AR), through the Arkansas Department of Environmental Quality (ADEQ) submitted a request for the Environmental Protection Agency (EPA) to assess new available information and redesignate the Independence County, AR unclassifiable area (hereinafter referred to as the “County” or “Area”) for the 2010 sulfur dioxide (SO<sub>2</sub>) primary national ambient air quality standard (NAAQS) to attainment/unclassifiable. The EPA is proposing that it now has sufficient information to determine that the Area is attaining the 2010 SO<sub>2</sub> primary NAAQS, and, therefore, is proposing to approve the State’s request and redesignate the Area

to attainment/unclassifiable for the 2010 primary SO<sub>2</sub> NAAQS.

**DATES:** Comments must be received on or before December 24, 2018.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R06-OAR-2018-0624 at <https://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. The EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.*, on the web, cloud, or other file sharing system). For additional submission methods, the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www.epa.gov/dockets/commenting-epa-dockets>.

**FOR FURTHER INFORMATION CONTACT:** Mr. Ruben Casso, (214) 665-6763,

[casso.ruben@epa.gov](mailto:casso.ruben@epa.gov). To inspect the hard copy materials, please schedule an appointment with Mr. Casso.

#### SUPPLEMENTARY INFORMATION:

Throughout this document “we,” “us,” or “our” means the EPA.

#### I. Background

The Clean Air Act (CAA or Act) establishes a process for air quality management through the establishment and implementation of the NAAQS. After the promulgation of a new or revised NAAQS, EPA is required to designate all areas of the country, pursuant to section 107(d)(1) of the CAA. For the 2010 SO<sub>2</sub> primary NAAQS, designations were based on the EPA’s application of the nationwide analytical approach to, and technical assessment of, the weight of evidence for each area, including but not limited to available air quality monitoring data and air quality modeling results. The EPA issued updated designations guidance through a March 20, 2015, memorandum from Stephen D. Page, Director, U.S. EPA, Office of Air Quality Planning and Standards, to Air Division Directors, U.S. EPA Regions 1–10 titled, “Updated Guidance for Area Designations for the 2010 Primary Sulfur Dioxide National Ambient Air Quality Standard,” which contains the factors the EPA intends to evaluate in determining the appropriate designations and associated boundaries, including: (1) Air quality